

**Yee &
Associates, P.C.**

13760 Noel Road
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To: Commissioner for Patents for Examiner Elaine L. Gort Group Art Unit 3627	Facsimile No.: 703/872-9306
From: Carrie Parker Legal Assistant to Patrick C. R. Holmes	No. of Pages Including Cover Sheet: 14
Message: Enclosed herewith: <ul style="list-style-type: none">• Transmittal Document; and• Response to Final Office Action.	
Re: Application No. 09/595,937 Attorney Docket No: 11440RRUS02U	
Date: Tuesday, May 25, 2004	
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Manning

Serial No.: 09/595,937

Filed: June 16, 2000

For: Method and Apparatus for
Merging Accounting Records to
Minimize Overhead

35527

PATENT TRADEMARK OFFICE
CUSTOMER NUMBER§
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Group Art Unit: 3627

Examiner: Gort, Elaine L.

Attorney Docket No.: 11440RRUS02U

Certificate of Transmission Under 37 C.F.R. § 1.8(a)I hereby certify this correspondence is being transmitted via
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on May 25, 2004.

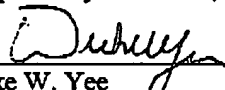
By:

Carrie Parker
Carrie ParkerTRANSMITTAL DOCUMENTCommissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450Sir:
ENCLOSED HEREWITH:

- Response to Final Office Action

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to Deposit Account No. 50-0392. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to Deposit Account No. 50-0392.

Respectfully submitted,

Duke W. Yee
Registration No. 34,285
YEE & ASSOCIATES, P.C.
P.O. Box 802333
Dallas, Texas 75380
(972) 367-2001
ATTORNEY FOR APPLICANT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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By: Carrie Parker

Carrie Parker

RESPONSE TO FINAL OFFICE ACTION

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to Deposit Account No. 50-0392. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to Deposit Account No. 50-0392.

In response to the Final Office Action dated March 25, 2004, please amend the above-identified application as follows:

Listing of Claims begin on page 2 of this paper.

Remarks begin on page 5 of this paper.